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# **Managerial conceptualizations of CSR: A decade on**

## **Extended abstract**

### **Introduction**

Despite being sanctioned as a ‘must have’ for business (Hopkins, 2003), corporate social responsibility (CSR) is still regarded by many as elusive (Okoye, 2009). While scholarly definitions identify the key attributes of CSR (see for example, Dahlsrud, 2006; Maon, Lindgreen, & Swaen, 2010), translation of CSR in practice remains a challenge (Carroll & Shabana, 2010; de Bakker et al., 2005; Hockerts & Moir, 2004; O’Riordan & Fairbrass, 2008). Campbell (2007) particularly notes there is an absence of guidance about what actually counts as CSR (see also Okoye, 2009) resulting in a range of normative CSR practices which reflect the dynamism of the phenomenon (Carroll, 1999; Matten & Moon, 2008). To respond to these concerns, this study revisits managerial perspectives of CSR a decade after Johnston & Beatson’s (2005) study, to examine management definitions, investigate shifts of normative practices over time and help foster clarity with regard to the CSR definitional and practical divide.

### **Conceptual framework**

In the absence of clear guidelines about what it means to be socially responsible (Campbell, 2007), the challenge for organizations, as Dahlsrud (2006) argues, is to understand how CSR is “socially constructed within a specific context and how to take this into account when business strategies are developed” (p. 6). The notion of CSR being socially constructed (Berger & Luckmann, 2004) within a specific context is also supported by Cantó-Milà and Lozano (2009), who suggest that “CSR does not exist beyond what the involved actors define as CSR” (p. 160). Essentially, what these authors suggest is that CSR will vary depending on the context: the definition and implementation of CSR used by both academics and organizations is often oriented or biased toward specific interests or objectives (Cramer, Jonker, & van der Heijden, 2006; Dahlsrud, 2006). Hence, the manifestation, direction, and definition of CSR lies at the discretion of individual authors and organizations (Matten & Moon, 2008; O’Riordan & Fairbrass, 2008; Rodríguez & LeMaster, 2007). In principle therefore, there are no limits to CSR (Nielsen & Thomsen, 2007). In practice, this means that organizations have the challenging task of identifying to whom they are responsible, how far that responsibility extends, and what they should be responsible for (Crane et al., 2008; O’Riordan & Fairbrass, 2008).

Management therefore play an instrumental role in formulating an organization’s CSR policy, with some arguing that CSR is in fact an expression of individual managers’ values and an outcome of the managerial decision making process (Hemingway & MacLagan, 2004). The investigation of managerial perspectives of CSR is therefore an important task in considering how CSR is practiced within organizations. The key research question organising this study is to replicate and extend Johnston and Beaton’s (2005) exploratory study to understand how managers define and operationalize CSR, and whether the managerial perspectives of CSR have shifted over the last decade.

### **Method**

This study employed a two stage research design. The first stage replicated the study by Johnston and Beatson (2005) using depth interviews to explore the respondents' understanding of CSR. The sample was drawn from corporate communication managers from ASX100 companies. A total of 20 managers agreed to participate in a phone interview replicating the original interview questions:

1. How do you define or what do you understand by the term 'corporate social responsibility'?
2. How do you use or apply corporate social responsibility in your work/organization?

The second stage extended this work with a web-based survey administered nationally to an Australian sample of 250 corporate communication or managers responsible for CSR programs in medium and large size corporations. The survey questionnaire was developed using 7-point Likert scales (1=strongly disagree to 7=strongly agree) with established validated measurement scales to measure the constructs under investigation.

## Conclusion

A decade ago, manager knowledge and implementation of CSR reflected both the growth in interest, and promise, of CSR for reputational and stakeholder outcomes. The acceptance of CSR in corporate strategy is now well established. The initial findings suggest that for managers, what was originally new and promising for both reputational and stakeholder outcomes, is now predictable and routine. Attention appears to have shifted away from being socially responsible to focusing on a broader concept of engagement – and reinforces Carroll's (2015) argument for a greater role for community stakeholders. The specific findings of this research and implications of these results have broad implications for how managers understand CSR, resource activities to support CSR, and to understand how this has shifted over time. Why this has changed is beyond the scope of this study, however a number of conclusions will also be presented.

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